

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 5910

STATE BOARD OF ACCOUNTANCY

Agency No. 165

July 1, 1995 Through June 30, 1997

Issue Date: April 17, 1998

STATE BOARD OF ACCOUNTANCY
Agency No. 165
July 1, 1995 Through June 30, 1997

Overview

We have conducted a biennial audit of the State Board of Accountancy for the years ended June 30, 1996 and 1997. Generally, the scope of our audit will encompass financial transactions, federal programs, and tests of compliance with state laws and regulations as required by *Revised Code of Washington* 43.09.260. The primary areas examined during an audit are those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are reviewed on a rotating basis over the course of several audits.

Depending on the size of an entity's financial account balances, we perform certain procedures to express an opinion on the general purpose financial statements of the state of Washington. Our opinion on the state's financial statements is provided in the Washington State Comprehensive Annual Financial Report. The scope of our audit of the State Board of Accountancy did not include procedures related to our financial statement opinion.

In accordance with the Single Audit Act Amendments of 1996, we annually audit major federal programs administered by the state of Washington. Depending on the size and risk associated with an agency's federal programs, we perform certain procedures to evaluate the state's internal controls and compliance with federal requirements. Rather than perform a single audit at each agency, we audit the state as a whole, and publish the results in a statewide single audit report. The work performed at the State Board of Accountancy did not include procedures to satisfy the requirements of the 1997 statewide single audit.

There were no findings for the State Board of Accountancy.

BRIAN SONNTAG, CGFM
STATE AUDITOR

January 9, 1998